



Trustees' Financial Summary

FY2015-16

Submit ID: 0754-21139629

42 Richland County

0754 Rau Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Cindy Hecker

Phone #: (406) 482-1088

(Signature)

(Date)

Chair, Board of Trustees: Ryan Bell

(Signature)

(Date)

County Superintendant Gail Anne Staffanson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Miscellaneous funds	LOCAL		
330	Squaw Gap Tuition	LOCAL		
412	Miscellaneous Direct Federal Grant	FEDERAL	S358A143309	unknown
420	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,384.20	41,750.60		192.25
02	Taxes Receivable - Real and Personal (120-149)	319.20	181.91		
03	Taxes Receivable - Protested (150-159)	30,129.47	9,544.40		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	63,832.87	51,476.91		192.25
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	30,448.67	9,726.31		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	33,384.20	41,750.60		192.25
52	TOTAL FUND BALANCE/EQUITY	33,384.20	41,750.60		192.25
53	TOTAL LIABILITIES AND FUND BALANCE	63,832.87	51,476.91		192.25

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	45,721.05	77,599.92	82,000.19	
02	Taxes Receivable - Real and Personal (120-149)	186.83			
03	Taxes Receivable - Protested (150-159)	9,843.64			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	55,751.52	77,599.92	82,000.19	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	10,030.47			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	45,721.05	77,599.92	82,000.19	
52	TOTAL FUND BALANCE/EQUITY	45,721.05	77,599.92	82,000.19	
53	TOTAL LIABILITIES AND FUND BALANCE	55,751.52	77,599.92	82,000.19	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,931.24	283,813.32		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,931.24	283,813.32		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,931.24	283,813.32		
52	TOTAL FUND BALANCE/EQUITY	2,931.24	283,813.32		
53	TOTAL LIABILITIES AND FUND BALANCE	2,931.24	283,813.32		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		13,714.49		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		13,714.49		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		13,714.49		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		13,714.49		
53	TOTAL LIABILITIES AND FUND BALANCE		13,714.49		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,721.98	40,803.95		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	15,721.98	40,803.95		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	15,721.98	40,803.95		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	15,721.98	40,803.95		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	15,721.98	40,803.95		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	52,756.45	122,143.15
1112	District Levy - Personal Property	4,572.46	11,238.15
1113	District Levy - Heavy Motor Vehicles	221.44	340.73
1114	District Levy - Pers Prop/Mobile Homes	213.19	370.47
1190	Penalties and Interest on Taxes	46.52	72.21
1510	Interest Earnings	777.10	488.83
3110	Direct State Aid	204,479.26	215,695.38
3111	Quality Educator	22,115.34	22,631.51
3112	At Risk Student	1,673.69	1,852.44
3113	Indian Education For All	1,632.00	1,691.28
3114	American Indian Achievement Gap	800.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	12,180.00	12,247.20
3116	Data For Achievement	1,200.00	1,620.00
3118	Natural Resource Development	1,457.15	2,421.53
3120	State Guaranteed Tax Base Aid	19,515.24	7,222.38
3444	State School Block Grant	14,767.54	14,767.54
3446	SB96 Block Grant Reimbursement	925.14	0.00
3460	Montana Oil and Gas Tax	177,400.00	93,038.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		516,732.52	508,456.65

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	240,500.79	153,346.01
		2XX	Personal Services - Employee Benefits	31,075.65	44,400.36
		3XX	Purchased Professional and Technical Services	1,049.07	178.96
		4XX	Purchased Property Services	229.00	0.00
		5XX	Other Purchased Services	67.50	15,264.12
		6XX	Supplies and Materials	60,637.49	34,625.39
		810	Dues and Fees	1,448.11	6,553.50
		8XX	Other Expenditures	2,158.42	2,347.64
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	6,348.00	7,620.00
		2XX	Personal Services - Employee Benefits	787.16	952.50
		5XX	Other Purchased Services	644.80	554.05
	222X Educational Media Services				
		1XX	Personal Services - Salaries	200.00	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	2.90	0.00
			3XX Purchased Professional and Technical Services	3,000.00	21,399.43
			6XX Supplies and Materials	442.15	1,314.86
			810 Dues and Fees	39.98	5,592.17
		25XX Support Services - Business			
			1XX Personal Services - Salaries	34,519.80	34,419.11
			2XX Personal Services - Employee Benefits	9,252.84	10,480.77
			3XX Purchased Professional and Technical Services	244.47	298.19
			4XX Purchased Property Services	0.00	42.50
			5XX Other Purchased Services	8,979.77	14,251.13
			6XX Supplies and Materials	4,935.64	9,630.29
			810 Dues and Fees	4,272.42	11,774.43
			8XX Other Expenditures	7,342.12	2,148.42
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	13,731.12	20,429.90
			2XX Personal Services - Employee Benefits	226.03	328.24
			3XX Purchased Professional and Technical Services	3,435.08	3,829.10
			4XX Purchased Property Services	22,778.07	23,123.38
			5XX Other Purchased Services	53.00	7,042.98
			6XX Supplies and Materials	4,689.99	5,517.69
			810 Dues and Fees	357.50	2,266.00
			8XX Other Expenditures	400.00	0.00
		27XX Student Transportation Services			
			5XX Other Purchased Services	487.85	0.00
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	21,765.19	23,761.04
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	600.00	1,200.00
			810 Dues and Fees	125.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	12,255.09	13,758.42
			2XX Personal Services - Employee Benefits	947.55	1,108.71
			5XX Other Purchased Services	332.94	0.00
			6XX Supplies and Materials	10,789.97	5,885.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				511,152.46	485,444.63



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					10,372.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					508,456.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					485,444.63	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,384.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	40,184.44	38,785.71
	1112 District Levy - Personal Property	3,578.04	3,670.32
	1113 District Levy - Heavy Motor Vehicles	167.78	107.94
	1114 District Levy - Pers Prop/Mobile Homes	177.70	147.74
	1190 Penalties and Interest on Taxes	50.41	30.76
	1420 Trans Fees from Other Schl Dists Within State	13,500.00	13,500.00
	1510 Interest Earnings	266.56	244.99
	2220 County On-Schedule Trans Reimb	10,935.67	11,970.00
	3210 State On-Schedule Trans Reimb	10,935.67	11,970.00
	3444 State School Block Grant	4,467.63	4,467.63
	3446 SB96 Block Grant Reimbursement	1,280.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		85,544.40	84,895.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	9,872.20	10,271.36
			2XX Personal Services - Employee Benefits	3,463.69	4,102.02
		27XX	Student Transportation Services		
			5XX Other Purchased Services	78,018.75	90,889.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				91,354.64	105,263.17

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	62,118.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	84,895.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	105,263.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	41,750.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		6.96	26.70
	1611 National School Lunch Program		17,876.93	24,315.68
	3220 State Food Services Match		145.23	61.89
	4550 Federal Child Nutrition		11,880.48	8,884.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			29,909.60	33,288.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	9,712.15	11,536.07
			2XX Personal Services - Employee Benefits	431.10	540.52
			4XX Purchased Property Services	25.00	0.00
			5XX Other Purchased Services	381.13	1,359.96
			6XX Supplies and Materials	18,389.10	20,062.51
			810 Dues and Fees	786.61	689.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				29,725.09	34,188.56

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						1,091.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,288.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						34,188.56 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						192.25 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	7,262.06	39,867.52
	1112 District Levy - Personal Property	633.39	3,624.28
	1113 District Levy - Heavy Motor Vehicles	30.43	111.31
	1114 District Levy - Pers Prop/Mobile Homes	30.01	108.00
	1190 Penalties and Interest on Taxes	7.60	20.85
	1510 Interest Earnings	60.15	220.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,023.64</u>	<u>43,952.09</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services		
				6,555.00	10,705.60	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,555.00	10,705.60	

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						12,474.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43,952.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,705.60 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						45,721.05 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	217.74	712.08
	2240 County Retirement Distribution	90,000.00	77,922.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>90,217.74</u>	<u>78,635.07</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	38,760.95	36,900.99	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	428.08	526.95	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	84.24	0.00	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,454.61	4,651.88	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	1,839.77	3,179.62	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	3,217.73	3,852.72	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				48,785.38	49,112.16	

Schedule Of Changes Worksheet						Fund Code 14
Beginning Fund Balance						48,077.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						78,635.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						49,112.16 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						77,599.92 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
100	Miscellaneous funds	
	1510 Interest Earnings	733.32
	1900 Other Revenue from Local Sources	447.70
420	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	17,010.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,191.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
100	Miscellaneous funds				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		24,160.67
			100 Subtotal		24,160.67
412	Miscellaneous Direct Federal Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			810 Dues and Fees		2,700.00
			412 Subtotal		2,700.00
420	Title I, Part A, Improving Basic Programs				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,912.21
			2XX Personal Services - Employee Benefits		843.75
			5XX Other Purchased Services		5,349.06
			6XX Supplies and Materials		100.00
			810 Dues and Fees		341.64
			420 Subtotal		11,546.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					38,407.33



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					102,216.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,191.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					38,407.33	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					82,000.19	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Miscellaneous funds	1,181.02	24,160.67	-22,979.65
412 Miscellaneous Direct Federal Grant	0.00	2,700.00	-2,700.00
420 Title I, Part A, Improving Basic Programs	17,010.00	11,546.66	5,463.34
Total	18,191.02	38,407.33	-20,216.31



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	12.41	22.48
	3281 State Technology Aid	479.46	487.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		491.87	509.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	2,421.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	509.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,931.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,994.48	3,008.06
	1900 Other Revenue from Local Sources	0.00	97.00
	3445 State Combined Fund School Block Grant	1,569.02	1,569.02
	3447 SB96 Combined Block Grant Reimbursement	152.92	0.00
	3460 Montana Oil and Gas Tax	210,065.89	94,852.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		213,782.31	99,526.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	44,948.00	126,762.86
			2XX Personal Services - Employee Benefits	1,334.58	1,113.06
			6XX Supplies and Materials	6,821.62	2,388.79
			7XX Property and Equipment Acquisition	16,183.00	0.00
			8XX Other Expenditures	4,101.73	125.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	1,010.00	0.00
			2XX Personal Services - Employee Benefits	14.65	0.00
			3XX Purchased Professional and Technical Services	0.00	2,779.73
			6XX Supplies and Materials	4,500.00	14,850.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	11,284.48	11,833.51
			2XX Personal Services - Employee Benefits	234.48	845.67
			5XX Other Purchased Services	0.00	871.74
			6XX Supplies and Materials	6,778.50	444.56
			810 Dues and Fees	10,257.48	4,004.34
			8XX Other Expenditures	0.00	5,879.15
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	2,653.16	3,960.38
			2XX Personal Services - Employee Benefits	38.48	57.44
			3XX Purchased Professional and Technical Services	20.00	0.00
			4XX Purchased Property Services	2,343.50	18,348.07
			5XX Other Purchased Services	0.00	6,036.00
			6XX Supplies and Materials	270.00	582.40
			7XX Property and Equipment Acquisition	0.00	30,170.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	6,301.50	5,000.00	
			2XX Personal Services - Employee Benefits	144.26	72.50	
			6XX Supplies and Materials	0.00	1,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				119,239.42	237,125.20	

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					421,411.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					99,526.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					237,125.20	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					283,813.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,320.94	1,044.18
	3460 Montana Oil and Gas Tax	210,065.89	45,077.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		212,386.83	46,121.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	1,988.75	0.00
			4XX Purchased Property Services	6,936.74	6,874.88
			7XX Property and Equipment Acquisition	34,980.49	564,383.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				43,905.98	571,258.65

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					538,851.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46,121.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					571,258.65 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,714.49 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	244,968.46	245,533.41
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,758.91	34,928.02
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	13,366.43	14,609.60
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	6,555.00	10,705.60
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,247.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,247.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,082.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,635.97
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	23,761.04
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 94%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	23,761.04	0.00	0.00	0.00	0.00
Totals			23,761.04	0.00	0.00	0.00	0.00

23,761.04

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0754-21139629

42 Richland County

0754 Rau Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	10,000.00	0.00	0.00	0.00	10,000.00
Buildings	2,088,579.76	-34,980.00	599,363.77	0.00	2,652,963.53
Machinery and Equipment	140,527.07	0.00	0.00	0.00	140,527.07
Totals at Historical Cost	2,239,106.83	-34,980.00	599,363.77	0.00	2,803,490.60
Depreciation					
Building Accum	653,215.21	0.00	59,319.71	0.00	712,534.92
Machinery and Equipment Accum	80,224.39	-1,500.00	3,487.85	0.00	82,212.24
Total Accumulated Depreciation	733,439.60	-1,500.00	62,807.56	0.00	794,747.16
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,505,667.23	-33,480.00	536,556.21	0.00	2,008,743.44

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0754-21139629

42 Richland County

0754 Rau Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Business Activities							
Compensated Absences	11,279.92	0.00	0.00	11,279.92	0.00	0.00	0.00
Total Business Activity							
Non-bond Long-Term Liabilities	11,279.92	0.00	0.00	11,279.92	0.00	0.00	0.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

Governmental Activities *

Compensated Absences	7,676.63	239.22	0.00	0.00	11,519.14	0.00	11,519.14
Total Governmental Activity							
Non-bond Long-Term Liabilities	7,676.63	239.22	0.00	0.00	11,519.14	0.00	11,519.14

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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42 Richland County

0754 Rau Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - TRS	291,724.00	14,548.00	0.00	306,272.00